

IN THE CLAIMS:

Please amend the claims, as follows:

Claims 1-16 (Cancelled).

Claim 17. (Currently amended) A perpendicular magnetic recording medium according to the claim 15, comprising:

a soft magnetic underlayer having  $\alpha$ -Fe nano-crystals, which is formed on a substrate,

a non-magnetic amorphous metal layer containing Ni, which is formed on the soft magnetic underlayer; and

a perpendicular magnetic recording layer formed on the non-magnetic amorphous metal layer containing Ni,

wherein said soft magnetic underlayer is formed as an amorphous film by sputtering, and formed as nano-crystalline film by annealing.[.]

wherein said soft magnetic underlayer is containing contains Fe, Ta and C, and

wherein said non-magnetic amorphous metal layer is containing contains Ni, Ta and Zr.

Indicated this Claim allowable in final action. MN